

STATE OF RHODE ISLAND - DIVISION OF TAXATION
FORM RI 656 **OFFER IN COMPROMISE**

(1) Name and Address of Taxpayer(s) _____

(2) Social Security Number(s) _____

(3) Employer Identification Number and/or Sales Tax Permit Number _____

Form RI 433 must accompany this offer or be filed within ten (10) days from date of application.

(4) I/we (includes all types of taxpayers) submit this offer to compromise the tax liabilities plus any interest, penalties, additions to tax, and additional amounts required by law (tax liability) for the tax type and period checked below: (Please mark "X" for the correct description and fill-in the correct tax period(s), adding additional periods, if needed.)

☐ Income tax for the year(s) 19____, 19____, 19____, and 19____.

☐ Trust fund taxes; sales, withholding, etc., [circle appropriate tax(es)] as a responsible person of _____
_____(enter business name) for failure to pay said taxes for the
period(s) ended ____/____/____, ____/____/____, ____/____/____, ____/____/____ (for example - 06/30/92).

☐ Withholding, sales, corporation, etc., [circle appropriate tax(es)] for the period(s) ended ____/____/____, ____/____/____,
____/____/____, ____/____/____ (for example - 06/30/92).

☐ Other (Be specific.) _____

(5) I/we offer to pay \$ _____
and make full payment within thirty (30) days from the date of notification that the offer is accepted.

Have you submitted an offer in compromise with the Internal Revenue Service within the past twenty-four (24) months?

Yes ☐ No ☐

(6) I/we submit this offer for the reason(s) below: (attach additional page, if necessary).

(7) By submitting this offer, I/we understand and agree to the following terms and conditions:

- (a) I/we voluntarily submit all payments made on this offer.
- (b) Division of Taxation will apply payments made under the terms of this offer in the best interests of the state.
- (c) If Division of Taxation rejects the offer or I/we withdraw the offer, Division of Taxation will return any amount paid with the offer. If I/we agree in writing, Division of Taxation will apply the amount paid with the offer to the amount owed. If I/we agree to apply the payment, the date the offer is rejected or withdrawn will be considered the date of payment. I/we understand that Division of Taxation will not pay interest on any amount I/we submit with the offer.
- (d) Division of Taxation will keep all payments and credits made, received, or applied to the amount being compromised before this offer was submitted. Division of Taxation will also keep any payments made under the terms of an installment agreement while this offer is pending.
- (e) I/we understand that I/we remain responsible for the full amount of the tax liability unless and until Division of Taxation accepts the offer in writing and I/we have met all the terms and conditions of the offer.
- (f) Once Division of Taxation accepts the offer in writing, I/we waive the right to contest, in court or otherwise, the amount of the tax liability.
- (g) If I/we fail to meet any of the terms and conditions of the offer, the offer is in default, and the Division of Taxation may:
 - (i) immediately file suit or levy to collect the entire unpaid balance of the offer, without further notice of any kind;
 - (ii) immediately file suit or levy to collect the original amount of the tax liability, without further notice of any kind.

If I/we fail to comply with all provisions of state law relating to filing my/our returns and paying my/our required taxes for five (5) years from the date Division of Taxation accepts the offer, the Tax Division may treat the offer as defaulted and reinstate the unpaid balance. The Division of Taxation will continue to add interest, as required by law, on the amount the Division of Taxation determines is due after default. The Division of Taxation will add interest from the date the offer is defaulted until I/we completely satisfy the amount owed.

The within offer in compromise is accepted.	Under penalties of perjury, I declare that I have examined this offer, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.	
Signature of Tax Administrator	(8a) Signature of Taxpayer proponent	Date
Date	(8b) Signature of Taxpayer-proponent	Date